



School Operating Budget

Fiscal Year 2013 - 2014

Proposed by Superintendent

March 1, 2013



SCHOOL BOARD

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Phillip Bradshaw	Chief Financial Officer
Sharon Gwaltney	Clerk of the School Board

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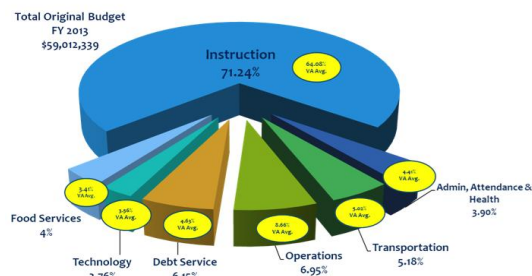
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PROPOSED FY14 BUDGET OVERVIEW



Division Superintendent Katrise Perera presented her fiscal year 2014 (FY14) Proposed Operating Budget to the members of the Isle of Wight County School Board on March 1, 2013. This budget was prepared with input from multiple stakeholder groups and reflects the Division's continue commitment to preparing students for excellence in the 21st century, despite the current challenging economic times.

FY2014 AREAS OF FOCUS

Provide Rigorous 21st Century Instruction

- Increase student achievement
- Meet new SOL challenges (Rigor/TEI)
- Restore cyclical adoption of learning resources
- Provide equitable allocation of instructional materials funding

Increase Technology Access & Upgrade Infrastructure

- Expand availability of technology in elementary/middle schools
- Update/replace/maintain aging technology infrastructure
- Provide secure oversight/operation of online resources

Provide Safe & Secure Learning Environment

- Support safe learning environments by maintaining and upgrading security technology
- Maintain safe and secure modes of transportation
- Replace aging equipment and conduct maintenance in school buildings

It is the charge of the Superintendent to prepare a budget that requests the funds "needed during the fiscal year for the support of public schools of the school division". In preparing the Proposed FY14 Operating Budget, it is important to consider several external factors that may adversely impact the balance between projected revenues and proposed expenditures. These variables include an increase in IWCS' Composite Index ranking -- resulting in less revenue from the state and greater reliance on local funding, tight county budget constraints, decreasing federal grant funding, unknown impacts of Sequestration, rising fuel and energy costs, rising health care rates and impending increases to VRS contribution rates.





Operating Budget Summary

TOTAL FUNDS

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
REVENUE								
Commonwealth of Virginia	24,881,841	25,850,591	25,536,138	26,158,175	25,693,471	-2%		
Isle of Wight County	25,731,000	26,268,626	26,017,717	27,693,445	27,693,445	-		
Federal	7,354,867	5,682,201	6,660,699	4,357,250	4,311,203	-1%		
Fees and Other Sources	904,378	898,267	893,466	803,469	810,021	1%		
Total Revenue	58,872,086	58,699,685	59,108,020	59,012,339	58,508,140	-1%		
EXPENDITURES								
Instructional Services	35,180,498	36,400,545	36,477,278	39,800,035	42,468,057	7%		546.65
Admin., Attendance & Health	2,056,367	2,028,627	2,064,592	2,387,329	2,510,516	5%		34.00
Pupil Transportation	3,154,502	3,184,467	3,490,530	3,037,017	3,320,594	9%		74.50
Operations & Maintenance	4,673,312	4,753,354	5,350,613	4,197,628	4,539,237	8%		12.00
Technology	1,288,926	1,269,840	1,768,487	1,350,570	2,399,667	78%	1	13.00
Child Nutrition Services	2,011,305	2,060,057	2,325,709	2,254,438	2,378,628	6%		39.57
Debt Services	4,352,901	3,020,826	3,345,546	3,631,104	3,861,251	6%		-
Subtotal	52,717,811	52,717,716	54,822,755	56,658,121	61,477,950	9%		719.72
Grant Funded Projects	5,388,068	3,946,196	4,826,013	2,354,218	2,245,308			24.30
Total Expenditures	58,105,879	56,663,912	59,648,768	59,012,339	63,723,258	8%		744.02

Budgetary Gap	(5,215,118)
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1. Funding has been added to FY2014 to support the ongoing need to replace, update and repair essential aging technology infrastructure items such as switches, servers, and security cameras. Funding has also been included to provide for continued bandwidth expansion to support increased utilization of technology resources in daily classroom instruction. Currently over 66% of Division servers exceed the industry standard age of 5-7 years before replacement and 70% of Division switches are past manufacturer recommended end of life for the hardware. In FY2014 funding has been increased for professional development opportunities for technology staff to support Apple Warranty Repair, Powerschool maintenance and IP phone service operation for the Division. Funding has been increased to replace antiquated eMac computers in elementary classrooms and libraries with leased current computing devices. The goal is to have three dedicated student computing devices per core elementary classroom.



Operating Budget Summary

General Fund

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
REVENUE								
Commonwealth of Virginia	24,852,400	25,820,140	25,506,395	26,129,193	25,660,759	-2%		
Isle of Wight County	25,731,000	26,268,626	26,017,717	27,693,445	27,693,445	-		
Federal	432,178	442,735	383,045	411,445	395,000	-4%		
Fees and Other Sources	302,102	316,537	214,155	169,600	135,000	-20%		
Total Revenue	51,317,680	52,848,038	52,121,312	54,403,683	53,884,204	-1%		
EXPENDITURES								
Instructional Services	35,180,498	36,400,545	36,477,278	39,800,035	42,468,057	7%		546.65
Admin., Attendance & Health	2,056,367	2,028,627	2,064,592	2,387,329	2,510,516	5%		34.00
Pupil Transportation	3,154,502	3,184,467	3,490,530	3,037,017	3,320,594	9%		74.50
Operations & Maintenance	4,673,312	4,753,354	5,350,613	4,197,628	4,539,237	8%		12.00
Technology	1,288,926	1,269,840	1,768,487	1,350,570	2,399,667	78%	1	13.00
Debt Services	4,352,901	3,020,826	3,345,546	3,631,104	3,861,251	6%		-
Subtotal	50,706,506	50,657,659	52,497,046	54,403,683	59,099,322	9%		680.15
Total Expenditures	50,706,506	50,657,659	52,497,046	54,403,683	59,099,322	9%		680.15

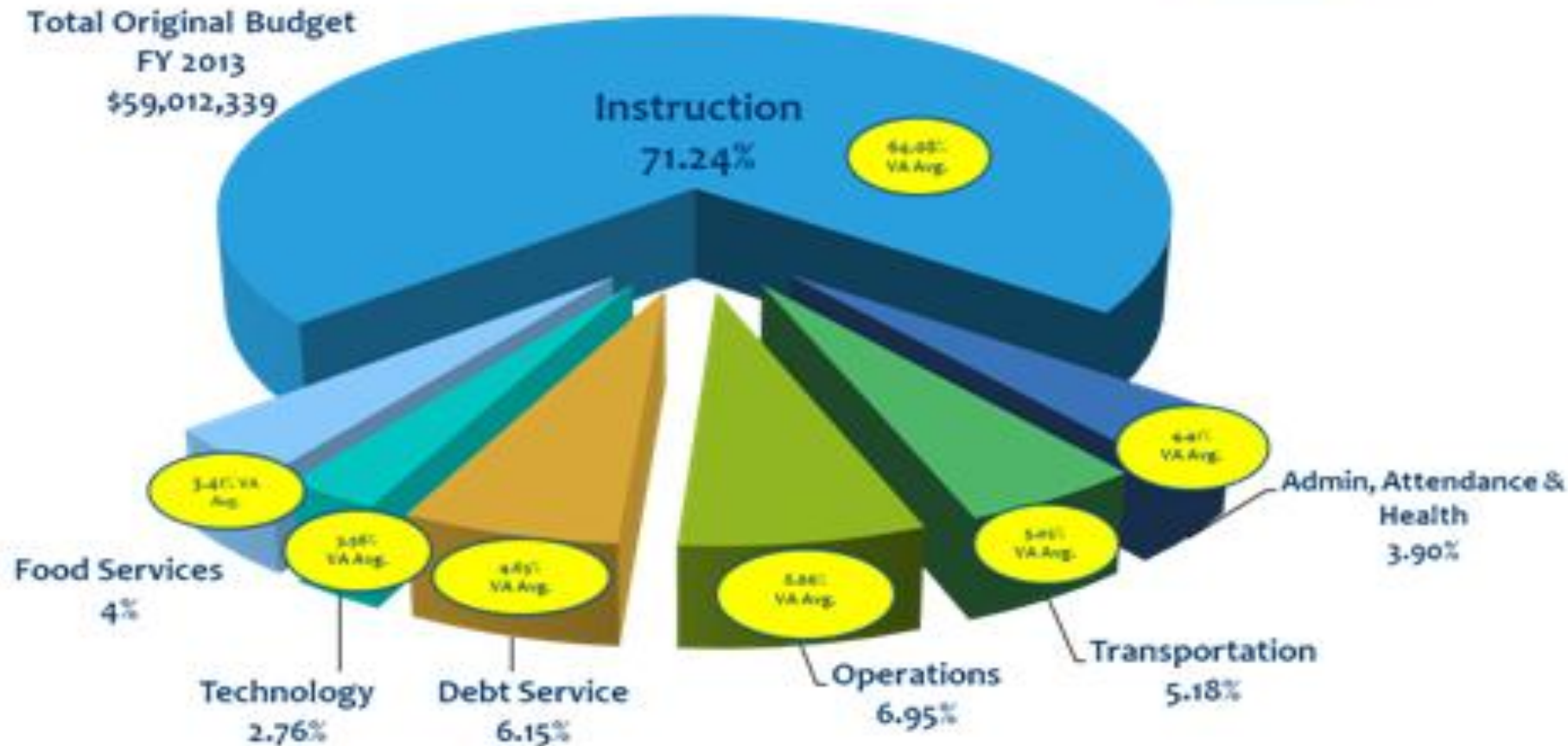
Budgetary Gap	(5,215,118)
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IWCS Budget (by Category)

Total Original Budget
FY 2013
\$59,012,339





Operating Budget - Instructional Services

SUMMARY

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Classroom Instruction								
Classroom	19,589,764	20,239,937	20,194,611	22,356,204	24,093,948	8%		302.10
Special Education	5,754,146	6,185,606	6,214,726	6,689,865	7,373,347	10%		112.50
Career and Technical	2,091,592	2,082,388	2,047,088	2,298,908	2,381,860	4%		20.00
Gifted	629,957	638,509	645,827	658,548	648,400	-2%		6.00
Extracurricular	363,089	344,923	385,903	297,944	439,387	47%	1	1.50
Summer School	89,708	88,557	115,746	100,267	97,579	-3%		-
VA Pre-School Initiative	516,965	515,477	525,331	551,676	579,091	5%		10.00
Total Classroom Instruction	29,035,221	30,095,397	30,129,232	32,953,412	35,613,613	8%		452.10
Instructional Support Services								
Guidance	1,021,400	1,013,204	1,022,072	1,014,719	995,296	-2%		15.00
Social Worker	155,821	159,794	160,798	169,889	169,931	0		2.00
Homebound/Homebased	67,920	44,517	41,809	31,426	43,160	37%	2	-
Media	931,809	949,219	949,647	927,136	954,354	3%		15.00
Special Education-Admin	106,842	157,009	169,603	245,899	241,726	-2%		2.50
Student Services	54,186	2,270	2,100	-	-	-		-
Instructional Administration	881,886	939,481	975,504	1,406,439	1,305,041	-7%		12.05
Office of Principal	2,912,414	3,039,654	3,026,513	3,051,115	3,144,937	3%		48.00
Total Instructional Support	6,132,278	6,305,148	6,348,046	6,846,623	6,854,445	-		94.55
TOTAL INSTRUCTIONAL SERVICES	35,167,499	36,400,545	36,477,278	39,800,035	42,468,057	7%		546.65

1. In order to comply with Title IX additional girl's sports have been added to both high schools. To correct prior practices, FY2014 Budget includes full funding for all available positions along with accurately projecting fringe benefits.

2. FY2014 Budget is based on projected increased need for services.

The FY2013 budget reflected a state mandated increase of 5.33% in the employer contribution to the Virginia retirement System. This mandate created an expense of \$2M to IWCS. IWCS employees were required to contribute 5% of their salary to VRS and were given a 5% increase in compensation to help offset the rate increase. In addition, Federal Stimulus job funds were no longer available and 19 teaching positions previously paid out of these funds had to be absorbed into local funds in the amount of \$1.3M.



Operating Budget - Instructional Services

Classroom Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	14,123,564	14,721,981	14,678,949	15,424,064	15,688,872	2%		290.60
Teacher Assistants	233,697	225,771	222,916	253,464	214,068	-16%		11.50
Substitutes	418,264	283,279	246,968	160,300	289,750	81%	1	
Supplemental Pay	51,665	56,700	59,726	392,025	372,025	-5%		
Employee Benefits	4,047,042	4,271,982	4,238,575	4,858,624	5,163,210	6%		
Total Compensation	18,874,232	19,559,713	19,447,134	21,088,477	21,727,925	3%		302.10
Purchased Services	25,341	25,056	30,096	17,150	2,000	-88%		
Staff Development	28,232	12,174	12,740	9,150	9,150	-		
Telephone	425	713	780	780	-	-100%		
Equipment Rent-Copiers	70,803	64,063	79,896	117,710	134,466	14%		
Travel	-	1,774	1,994	1,650	2,950	79%	2	
Instructional Materials	357,404	402,834	448,055	304,315	374,650	23%	3	
Tech Supplies	28,348	30,385	30,691	19,400	21,600	11%		
Tech Software	84,999	108,337	108,337	109,000	170,550	56%	4	
Textbooks	95,585	-	-	672,700	1,547,000	130%	5	
Equipment Rplc & Additions	8,681	19,016	19,016	-	87,785	100%	6	
Tuition	15,714	15,872	15,872	15,872	15,872	-		
Total Other	715,532	680,224	747,477	1,267,727	2,366,023	87%		
TOTAL CLASSROOM	19,589,764	20,239,937	20,194,611	22,356,204	24,093,948	8%		302.10

1. Funding has been restored to FY2012 levels to insure adequate monies are available to provide substitute coverage in the classrooms to ensure instruction is supported during a teacher's absence.
2. Funding in FY2014 for Travel has been increased to enable instructional staff to participate in professional development activities to stay abreast of changes in Virginia Standards of Learning (SOL) and to support IWCS instructional initiatives focused on improving student achievement.
3. In FY2013 budget, copy paper was pre-purchased in bulk through the central office instructional materials budget and subsequently these costs were backed out of individual school instructional materials accounts. In FY2014, paper costs have been re-appropriated to each school in anticipation that the Central Office will not have sufficient funds available to pre-purchase copy paper at the end of this fiscal year. Paper costs are also expected to increase by \$2 per case in FY2014.
4. Funding for FY2014 has been increased for Tech Software to cover subscription costs for various instructional software services including library check-out program, Interactive Achievement assessment tools, Discovery Channel resources, the WHRO partnership and Virginia Dashboard data disaggregation program. These expenses have been moved from Technology to properly reflect cost. Interactive Achievement was extended to the two high schools and the Virginia Dashboard data disaggregation program has been made available to all nine schools.
5. Funding in textbooks has been increased to support the continued expansion of the Division's iSLE21 instructional technology initiative and provide access to iPads for middle school students and staff. Funding has been significantly increased to reinstate a cyclical process for adopting updated instructional learning resources (textbooks, e-books, i-book development) for grades 3-12 science instruction and high school math classes.
6. Funding has been added to begin the standardization process of technology resources in IWCS elementary and middle school core classrooms to include multi-media projector, installation costs and connectivity to teacher computing devices.

Copier expense is increasing due to properly classifying WHS copiers. Previously these copiers were expensed under Maintenance.



Operating Budget - Instructional Services

Special Education

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	2,427,180	2,578,484	2,595,667	2,809,563	2,904,964	3%		55.50
Teacher Assistants	962,573	1,025,139	1,030,378	1,144,113	1,241,219	8%		57.00
Substitutes	68,405	121,341	104,022	57,200	116,150	103%	1	
Supplemental Pay	-	-	-	61,125	52,875	-13%		
Employee Benefits	920,398	1,030,294	1,049,961	1,229,658	1,304,533	6%		
Total Compensation	4,378,556	4,755,258	4,780,028	5,301,659	5,619,741	6%		112.50
Purchase Services	11,158	20,810	20,587	20,500	16,000	-22%		
OT/PT Services	365,884	305,607	305,608	235,350	450,000	91%	2	
Staff Development	294	1,864	778	4,000	2,000	-50%		
Tuition	987,032	1,084,949	1,087,892	1,092,856	1,272,856	16%		
Telephone	1,664	1,795	2,000	2,000	1,500	-25%		
Travel	351	6,272	7,259	13,500	3,250	-76%		
Instructional Materials	7,198	2,421	2,319	9,000	2,000	-78%		
Office Supplies	1,360	4,129	4,129	3,000	1,000	-67%		
Equipment Replacements	649	2,375	4,000	7,000	4,000	-43%		
Equipment Purchases		126	126	1,000	1,000	-		
Total Other	1,375,590	1,430,348	1,434,698	1,388,206	1,753,606	26%		
TOTAL SPED	5,754,146	6,185,606	6,214,726	6,689,865	7,373,347	10%		112.50

1. Funding has been restored to FY2012 levels to insure adequate monies are available to provide substitute coverage in the classrooms to ensure instruction is supported during a teacher's absence.

2. The continual increase in SPED funding is directly related to the reduction in federal funding for these mandated programs.

Funding has been significantly increased from FY13 levels to cover costs of providing Occupational Therapy, Physical Therapy and Speech services required by Individual student Educational Plans (IEP). A significant portion of the funding for these services has been previously covered by grant monies that can no longer be relied upon as a stable funding source to support these federal and state mandated instructional services for students with special needs. The Division serves more than 661 students with special needs.

Additional funding has been added in anticipation of rate increases in the regional SPED program fees and increases in student enrollment through federal and state mandated IEP placements.

Budget line items have been re-appropriated in order to offset the loss of federal funding and to minimize the impact on local funding.



Operating Budget - Instructional Services

Career and Technical

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	957,403	999,741	956,538	1,139,944	1,149,169	1%		20.00
Substitutes	11,310	8,025	8,511	6,950	9,000	29%	1	
Supplemental Pay	-			16,500	16,500	-		
Employee Benefits	260,502	275,695	273,614	328,889	334,181	2%		
Total Compensation	1,229,215	1,283,461	1,238,663	1,492,283	1,508,850			20.00
Equipment Repairs	2,358	882	1,000	2,000	2,000	-		
Instructional Materials	5,983	7,776	8,121	10,000	10,000	-		
Pruden Tuition	831,253	776,231	785,211	785,000	851,563	8%		
Textbooks	17,701	4,412	4,412	-	-	-		
Capital Rplc/Addition	5,082	9,626	9,681	9,625	9,447	-2%		
Total Other	862,377	798,927	808,425	806,625	873,010	8%		
TOTAL CAREER AND TECHNICAL	2,091,592	2,082,388	2,047,088	2,298,908	2,381,860	4%		20.00

1. Funding has been restored to FY2012 levels to insure adequate monies are available to provide substitute coverage in the classrooms to ensure instruction is supported during a teacher's absence.



Operating Budget - Instructional Services

Gifted Program

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	337,575	344,670	344,662	349,043	337,376	-3%		6.00
Supplemental Pay	-			9,500	9,500	-		
Employee Benefits	96,872	99,842	107,095	105,447	107,866	2%		
Total Compensation	434,447	444,512	451,757	463,990	454,742	-2%		6.00
Staff Development	5,470	515	515	1,000	800	-20%		
Instructional Materials	2,633	2,324	2,397	2,400	1,700	-29%		
Governor's School Tuition	187,032	191,158	191,158	191,158	191,158	-		
Dues & Memberships	270	-	-	-	-	-		
Food Purchases	105	-	-	-	-	-		
Total Other	195,510	193,997	194,070	194,558	193,658	-		
TOTAL GIFTED	629,957	638,509	645,827	658,548	648,400	-2%		6.00



Operating Budget - Instructional Services

Extracurricular Activities

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	86,415	87,190	86,360	91,550	91,550	-		1.50
Supplemental Pay	137,990	142,241	150,988	154,368	215,360	40%	1	
Employee Benefits	41,553	42,938	44,131	34,776	85,352	145%	2	
Total Compensation	265,958	272,369	281,479	280,694	392,262	40%		1.50
Purchased Services	97,131	72,554	104,424	17,250	47,125	173%	3	
Total Other	97,131	72,554	104,424	17,250	47,125	173%		
TOTAL EXTRACURRICULAR	363,089	344,923	385,903	297,944	439,387	47%		1.50

1. In order to comply with Title IX, additional girl's sports have been added to both high schools. To correct prior practices, FY2014 Budget includes full funding for all available positions along with accurately projecting fringe benefits.

2. Fringe Benefits have been increased to match compensation.

3. Includes trainer services for both high schools and partial funding for athletic officials.

Included in this department:

Athletic supplements paid for all coaching activities.

Supplemental payments for teacher advisors for clubs and organizations.

Supplemental payments for school leadership advisory team.



Operating Budget - Instructional Services

Summer School

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	67,990	69,343	86,170	86,170	75,000	-13%		
Nurses	2,943	-	8,917	3,000	3,000	-		
Clerical	-	1,087	1,087	1,088	2,500	130%	1	
Teacher Assistant	9,419	8,968	8,968	9,000	9,000	-		
Employee Benefits	5,969	6,279	7,694	-	7,070	100%	2	
Total Compensation	86,321	85,677	112,836	99,258	96,570	-3%		
Instructional Materials	3,387	2,880	2,910	1,009	1,009	-		
Total Other	3,387	2,880	2,910	1,009	1,009	-		
TOTAL SUMMER SCHOOL	89,708	88,557	115,746	100,267	97,579	-3%		

1. Based on actual expenses from 2012.

2. Fringe Benefits have been increased to accurately reflect expenses.

The summer school budget includes a remedial program for students requiring additional instruction in language arts and mathematics. The program is open to students failing or at risk of failing Virginia assessments. The program serves both disabled and non-disabled students.

Extended school year services required for disabled students are not included here. Such services are funded through the Federal IDEA Part B Section 611 (see grant section).

60% of the expenses for the program are supplemented by State funding.



Operating Budget - Instructional Services

VA Pre-School Initiative

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	263,810	267,630	267,953	278,472	278,472	-		5.00
Teacher Assistant	103,629	105,682	105,309	112,236	112,236	-		5.00
Substitutes	2,764	572	6,549	1,200	1,750	46%	1	
Supplemental Pay				2,750	2,750	-		
Employee Benefits	131,916	127,910	131,077	142,118	137,663	-3%		
Total Compensation	502,119	501,794	510,888	536,776	532,871	-1%		10.00
Staff Development	20	569	569	1,000	1,000	-		
Instructional Materials	8,716	7,006	7,668	7,600	38,120	402%	2	
Field Trips	4,000	3,922	4,000	4,000	4,800	20%	3	
Food Purchases	1,962	2,130	2,150	2,000	2,000	-		
Travel-Mileage	148	56	56	300	300	-		
Total Other	14,846	13,683	14,443	14,900	46,220	210%		
TOTAL VPI	516,965	515,477	525,331	551,676	579,091	5%		10.00

1. Funding has been restored to FY2012 levels to insure adequate monies are available to provide substitute coverage in the classrooms to ensure instruction is supported during a teacher's absence.

2. The Virginia Pre-School initiative serves at-risk 4-year old students. The program is intended to serve 100% of the targeted population. The state determines the number of students that are served. Funding has been increased to support the addition of a new Preschool classroom at Hardy Elementary and provide early instructional interventions to increase long-term student academic achievement. The majority of the funding is provided by the state. The Division is required to provide a local match in order to receive State funding.

3. Field trips have been increased to reflect an additional pre-school classroom at Hardy Elementary.

65% of the expenses for the Pre-School program are supplemented by State funding.



Operating Budget - Instructional Services

Guidance Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Counselors	712,921	712,250	714,054	684,405	671,264	-2%		13.00
Clerical	53,592	54,105	53,592	51,583	51,583	-		2.00
Supplemental Pay				35,500	30,250	-15%		
Employee Benefits	210,447	211,819	209,172	212,931	214,224	1%		
Total Compensation	976,960	978,174	976,818	984,419	967,321	-2%		15.00
Purchased Services	40,629	32,048	40,629	28,000	26,475	-5%		
Travel	571		1,500	-		-		
Guidance Supplies	3,240	2,982	3,125	2,300	1,500	-35%		
Total Other	44,440	35,030	45,254	30,300	27,975	-8%		
TOTAL GUIDANCE	1,021,400	1,013,204	1,022,072	1,014,719	995,296	-2%		15.00



Operating Budget - Instructional Services

Social Worker Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Counselors	125,660	127,558	127,558	128,242	128,242	-		2.00
Supplemental Pay				5,500	5,500	-		
Employee Benefits	30,161	32,236	33,240	36,147	36,189	-		
Total Compensation	155,821	159,794	160,798	169,889	169,931	-		2.00
TOTAL SOCIAL WORKER SERVICES	155,821	159,794	160,798	169,889	169,931	-		2.00



Operating Budget - Instructional Services

Homebound/Homebased

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Counselors	62,610	41,205	38,750	31,426	40,000	27%	1	
Employee Benefits	5,310	3,312	3,059	-	3,160	100%	2	
Total Compensation	67,920	44,517	41,809	31,426	43,160	37%		
TOTAL HOMEBOUND	67,920	44,517	41,809	31,426	43,160	37%		

1. FY2014 Budget is based on projected increased need for services.
2. Fringe Benefits have been increase to match compensation.



Operating Budget - Instructional Services

Media Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Media Specialists	542,640	556,029	555,218	562,110	562,110	-		10.00
Instructional Assistants	140,707	129,671	128,888	90,425	99,774	10%		5.00
Supplemental Pay	-	-	-	24,500	26,000	6%		
Employee Benefits	178,245	198,254	197,671	200,601	213,970	7%		
Total Compensation	861,592	883,954	881,777	877,636	901,854	3%		15.00
Media Supplies	70,217	65,265	67,870	49,500	52,500	6%		
Total Other	70,217	65,265	67,870	49,500	52,500	6%		
TOTAL MEDIA	931,809	949,219	949,647	927,136	954,354	3%		15.00

Media Supplies Budget for FY2014 is based on an allocation formula developed to more equitably distribute funds based on student enrollment.



Operating Budget - Instructional Services

SPED Administration

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administration		63,450	66,994	128,830	122,689	-5%		1.50
Teachers	33,275	33,605	33,116	33,763	33,763	-		0.50
Clerical	13,829	13,037	13,037	13,689	13,689	-		0.50
Supplemental Pay		-		1,375	1,375	-		
Employee Benefits	12,525	29,413	35,556	46,742	49,910	7%		
Total Compensation	59,629	139,505	148,703	224,399	221,426	-1%		2.50
Purchased Services	37,212	13,958	15,369	12,000	15,000	25%	1	
Travel	6,892	2,997	4,982	5,500	2,500	-55%		
Office Supplies	2,412	-		3,000	1,800	-40%		
Staff Development	697	549	549	1,000	1,000	-		
Total Other	47,213	17,504	20,900	21,500	20,300	-6%		
TOTAL SPED ADMINISTRATION	106,842	157,009	169,603	245,899	241,726	-2%		2.50

1. Includes an increase in legal fees for required training in federal and state laws for all SPED employees and Administrators.

This department is partially funded through grants.



Operating Budget - Instructional Services

Student Services - Driver Ed

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Salaries	49,952	2,100	2,100	-	-			
Employee Benefits	4,234	170		-				
Total Compensation	54,186	2,270	2,100	-	-			
TOTAL STUDENT SERVICES	54,186	2,270	2,100	-	-			

The behind-the-wheel portion of the Driver's Education program was eliminated in FY2012.



Operating Budget - Instructional Services

Instructional Administration

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administration	482,662	486,491	482,272	792,213	746,626	-6%		8.55
Other Salaries	48,810	70,361	81,901	100,433	63,197	-37%		1.00
Clerical	103,322	86,105	93,011	158,657	85,687	-46%		2.50
Substitutes	293	-	-	-	-	-		
Supplemental Pay	-	240	-	5,250	5,250	-		
Employee Benefits	142,756	154,142	156,842	251,354	247,861	-1%		
Total Compensation	777,843	797,339	814,026	1,307,907	1,148,621	-12%		12.05
Purchased Services	14,653	8,052	13,725	17,000	28,750	69%	1	
Legal Services	-	-	-	-	5,000	100%	2	
Travel	16,904	11,935	11,676	11,450	8,700	-24%		
Leases/Rentals	19,251	16,628	25,131	23,000	23,000	-		
Office Supplies	9,218	7,018	7,040	2,237	1,000	-55%		
Staff Development	9,839	55,976	55,752	10,000	12,300	23%	3	
Temporary Labor	-	4,035	5,000	-	-	-		
Telephone	568	636	691	720	3,500	386%	4	
Instructional Materials	25,879	32,842	37,443	25,000	22,000	-12%		
SOL Algebra Readiness	-	-	-	-	42,170	-		
Dues & Memberships	5,004	5,020	5,020	9,125	10,000	10%		
Tuition	2,727	-	-	-	-	-		
Total Other	104,043	142,142	161,478	98,532	156,420	59%		
TOTAL INSTRUCTIONAL ADMIN	881,886	939,481	975,504	1,406,439	1,305,041	-7%		12.05

- Budget was increased due to a re-allocation of funds between accounts.
- Legal Services, is to cover possible non-SPED student-related legal expenses such as section 504 and Office of Civil Rights complaints.
- Funding in FY2014 for Staff Development has been increased to enable instructional staff to participate in professional development activities to stay abreast of changes in Virginia Standards of Learning (SOL) and to support IWCS instructional initiatives focused on improving student achievement.
- Telephone expense for FY2014 budget increased due to Directors and Coordinators having cell phones.



Operating Budget - Instructional Services

Office of Principal

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Principals	900,886	891,897	885,411	770,713	777,939	1%		9.00
Assistant Principals	662,652	721,612	721,481	853,110	821,091	-4%		13.00
Clerical	735,056	751,001	746,443	755,279	757,536	-		26.00
Substitutes	9,679	5,978	5,978	500	-	-100%		
Supplemental Pay			-	10,000	9,750	-3%		
Employee Benefits	599,323	654,192	647,379	620,970	738,521	19%		
Total Compensation	2,907,596	3,024,680	3,006,692	3,010,572	3,104,837	3%		48.00
Postage		327	-	18,378	19,400	6%		
Travel	12,999	7,479	10,271	6,450	4,300	-33%		
Office Supplies		1,126	2,213	10,775	10,775	-		
Temporary Labor		1,509	1,509	-	-	-		
Telephone	4,818	4,533	5,828	4,940	5,625	14%		
Total Other	4,818	14,974	19,821	40,543	40,100	-1%		
TOTAL OFFICE OF PRINCIPAL	2,912,414	3,039,654	3,026,513	3,051,115	3,144,937	3%		48.00



Operating Budget - Administration, Attendance and Health

SUMMARY Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
School Board	84,321	52,433	60,168	73,124	90,650	24%	1	5.00
School Attorney	-	-	-	-	83,884	100%	2	1.00
Superintendent	387,610	361,391	370,234	425,116	332,057	-22%		2.50
Public Information	70,219	72,055	72,302	75,615	87,955	16%		1.00
Human Resources	314,960	319,065	305,451	465,163	555,173	19%		5.00
Financial Services	464,073	587,920	590,638	631,771	630,133	-		7.00
Total Administration	1,321,183	1,392,864	1,398,793	1,670,789	1,779,852	7%		21.50
Attendance Services	70,064	70,891	71,743	74,524	74,524	-		1.00
Nursing Services	506,057	399,357	416,109	464,714	479,838	3%		9.50
Psychological Services	159,063	165,515	177,947	177,302	176,302	-1%		2.00
Total Attendance and Health	735,184	635,763	665,799	716,540	730,664	2%		12.50
TOTAL ADMINISTRATION, ATTENDANCE and HEALTH	2,056,367	2,028,627	2,064,592	2,387,329	2,510,516	5%		34.00

1. FY2014 budget properly classifies School Board expenditures that had previously been recorded under the Superintendent's Department.

2. The School Attorney is a new department for FY2014. Previous expenses were captured under Superintendent and SPED Instruction.

The primary increase for FY2014 is for sick leave payout, increase in Nurse substitutes, and the web site contract. FY2013 reflects the mandated State VRS 5% increase in salaries along with a 5.33% rate increase, which was offset by employee deduction of 5%.



Operating Budget - Administration

School Board

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
School Board Members	26,100	26,058	26,100	26,000	26,000	-		5.00
Employee Benefits	2,061	7,504	2,065	18,024	12,950	-28%		
Total Compensation	28,161	33,562	28,165	44,024	38,950	-12%		5.00
Professional Services	28,120	925	945	800	12,800	1500%	1	
Telephone		1,300	1,300	1,700	625	-63%		
Travel/Training	13,538	11,738	16,057	14,500	18,500	28%	2	
Other Expenses	14,502	4,908	13,701	12,100	19,775	63%	3	
Total Other	56,160	18,871	32,003	29,100	51,700	78%		
TOTAL SCHOOL BOARD	84,321	52,433	60,168	73,124	90,650	24%		5.00

1. FY2014 budget properly classifies School Board expenditures that had previously been recorded under the Superintendent's Department.
2. FY2014 Budget properly reflects all School Board expenses. Expenses were re-classified from Superintendent.
3. Other Expenses, reflects the annual dues to the National School Board Association. These expenses were previously located under the Superintendent's Department Budget.



Operating Budget - Administration
School Attorney
 Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
School Attorney	-	-	-	-	75,000			1.00
Employee Benefits	-	-	-	-	6,325			
Total Compensation	-	-	-	-	81,325	-		1.00
Staff Development					634			
Telephone	-	-	-	-	625			
Travel/Training	-	-	-	-	500			
Dues & Memberships	-	-	-	-	500			
Office Supplies	-	-	-	-	300			
Total Other	-	-	-	-	2,559	-		
TOTAL SCHOOL BOARD	-	-	-	-	83,884	100%		1.00

Expenses for County Attorney were reflected in Superintendent's Department in FY2013



Operating Budget - Administration

Superintendent

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Superintendent	181,192	130,000	143,313	136,500	136,500	-		1.00
Other Professional				75,000	-	-		
Clerical Salaries	81,553	83,982	83,923	75,820	73,102	-4%		1.50
Employee Benefits	53,239	67,808	66,212	91,496	84,955	-7%		
Total Compensation	315,984	281,790	293,448	378,816	294,557	-22%		2.50
Professional Services	36,423	35,921	32,731	16,850	15,000	-11%		
Staff Development		1,297	1,164	1,500	1,500	-		
Equipment Rent-Copiers	12,551	11,813	13,135	-	-	-		
Telephone	3,252	1,831	1,899	2,000	2,000	-		
Travel	7,344	8,040	8,322	5,700	7,000	23%	1	
Office Supplies	1,605	10,723	9,463	2,000	2,000	-		
Dues and Other Expenses	10,451	9,976	10,072	18,250	10,000	-45%		
Total Other	71,626	79,601	76,786	46,300	37,500	-19%		
TOTAL SUPERINTENDENT	387,610	361,391	370,234	425,116	332,057	-22%		2.50

1. Budget was increased due to a re-allocation of funds between accounts.

School Attorney expenses have been moved to a separate department for FY2014 Budget to show an accurate reflection of expenses.

School Board expenses that were formally reported under Superintendent have been moved to School Board.



Operating Budget - Administration

Public Information

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administrative Salaries	55,804	56,036	55,804	58,594	60,180	3%		1.00
Employee Benefits	9,889	11,246	11,223	12,396	18,400	48%	1	
Total Compensation	65,693	67,282	67,027	70,990	78,580	11%		1.00
Purchased Services	325	573	573	250	5,000	1900%	2	
Travel	618	751	1,000	400	400	-		
Dues and Other Expenses	216	308	375	200	200	-		
Supplies	3,367	3,141	3,327	3,775	3,775	-		
Total Other	4,526	4,773	5,275	4,625	9,375	103%		
TOTAL PUBLIC INFORMATION	70,219	72,055	72,302	75,615	87,955	16%		1.00

1. Increase to staffing benefit changes.

2. The increase in Purchased Services is for the web site annual contract.



Operating Budget - Administration

Human Resources

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administrative Salaries	121,349	140,056	124,772	243,123	219,737	-10%		2.00
Other Salaries	62,995	62,995	62,995	63,520	63,197	-1%		1.00
Clerical Salaries	30,245	30,245	30,245	31,758	61,797	95%	1	2.00
Supplements	-	-	-	5,000	-	-100%		
Employee Benefits	60,388	57,523	56,208	92,512	96,317	4%		
Sick Leave Payout	-	-	-	-	86,000	100%	2	
Total Compensation	274,977	290,819	274,220	435,913	527,048	21%		5.00
Purchased Services	11,221	10,189	10,600	10,000	10,000	-		
Staff Development	7,446	6,079	6,237	5,000	6,500	30%	3	
Telephone	622	784	835	650	625	-4%		
Travel	2,915	2,590	3,641	3,900	2,000	-49%		
Dues and Other Expenses	870	720	800	500	-	-100%		
Office Supplies	4,873	4,086	4,351	3,200	3,000	-6%		
Printing	118	49	65	1,000	1,000	-		
Advertising	11,918	3,749	4,702	5,000	5,000	-		
Total Other	39,983	28,246	31,231	29,250	28,125	-4%		
TOTAL HUMAN RESOURCES	314,960	319,065	305,451	465,163	555,173	19%		5.00

1. The increase in clerical salaries is attributable to the re-assignment of personnel between departments.

2. Sick leave payout is budgeted for FY2014 in anticipation of retirees for the School Division.
Retirees receive \$30/day for each sick day they have not used.

3. Expenses to cover employee retirement dinner.

Administration increased by one position in FY2013 due to Superintendent's re-organization.



Operating Budget - Administration

Financial Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administrative Salaries	108,013	98,333	93,269	100,100	100,100	-		1.00
Other Salaries	71,908	171,896	169,896	186,651	186,651	-		3.00
Clerical Salaries	141,222	141,222	141,221	148,284	133,265	-10%		3.00
Employee Benefits	88,907	116,208	106,531	140,302	145,442	4%		
Sick Leave Payout	-	-	-	-	8,000	100%	1	
Total Compensation	410,050	527,659	510,917	575,337	573,458	-		7.00
Purchased Services	16,091	42,227	53,352	25,000	25,000	-		
Professional Services	25,716	3,464	3,771	11,650	11,650	-		
Staff Development	367	1,949	2,709	3,000	3,000	-		
Postage				6,000	6,000	-		
Travel	4,427	534	873	6,384	6,384	-		
Dues and Other Expenses	615	830	845	900	900	-		
Office Supplies	2,794	4,120	10,277	2,000	2,241	12%		
Equipment	4,013	7,137	7,894	1,500	1,500	-		
Total Other	54,023	60,261	79,721	56,434	56,675	-		
TOTAL FINANCIAL SERVICES	464,073	587,920	590,638	631,771	630,133	-		7.00

1. Sick leave payout is budgeted for FY2014 in anticipation of retirees for the School Division. Retirees receive \$30/day for each sick day they have not used.



Operating Budget - Attendance Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Technician Salaries	48,057	48,057	48,057	50,460	50,460	-		1.00
Employee Benefits	13,501	13,788	14,641	15,614	15,614	-		
Total Compensation	61,558	61,845	62,698	66,074	66,074			1.00
Travel	7,631	7,376	7,375	7,450	7,450	-		
Office Supplies	875	1,670	1,670	1,000	1,000	-		
Total Other	8,506	9,046	9,045	8,450	8,450	-		
TOTAL ATTENDANCE SERVICES	70,064	70,891	71,743	74,524	74,524	-		1.00



Operating Budget - Nursing Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Nurses	282,710	279,497	282,303	299,332	298,487	-		9.50
Substitutes	5,927	6,606	8,276	3,300	7,100	115%	1	
Employee Benefits	92,748	94,323	97,846	106,032	114,201	8%		
Total Compensation	381,385	380,426	388,425	408,664	419,788	3%		9.50
Purchased Services	107,326	5,018	9,887	35,000	40,000	14%		
Travel	1,008	33	33	400	400	-		
Health Supplies	16,338	13,880	17,764	20,650	19,650	-5%		
Total Other	124,672	18,931	27,684	56,050	60,050	7%		
TOTAL NURSING SERVICES	506,057	399,357	416,109	464,714	479,838	3%		9.50

1. Funding has been restored to FY2012 levels to insure adequate monies are available to provide substitute coverage in the school to ensure instruction is supported during a nurse's absence.



Operating Budget - Psychological Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Psychologists	126,044	127,555	134,571	122,908	122,908			2.00
Supplements				10,500	10,500			
Employee Benefits	33,019	34,575	38,376	38,894	38,894			
Total Compensation	159,063	162,130	172,947	172,302	172,302			2.00
Materials and Supplies	-	3,385	5,000	5,000	4,000	-20%		
Total Other	-	3,385	5,000	5,000	4,000	-20%		
TOTAL PSYCHOLOGICAL SERVICES	159,063	165,515	177,947	177,302	176,302	-1%		2.00



Operating Budget - Pupil Transportation

SUMMARY

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Bus Operation	1,981,563	2,007,315	2,084,522	2,022,826	2,139,177	6%		53.50
Bus Monitors	154,430	168,092	165,994	108,000	169,392	57%	1	11.50
Summer School	22,407	10,571	26,930	20,000	22,080	10%		
Special Education	361,896	514,496	545,282	442,234	477,118	8%		16.00
Athletics	20,589	18,771	19,671	18,000	19,872	10%		
Maintenance - Garage	613,617	465,222	648,131	425,957	492,955	16%		5.00
Total	3,154,502	3,184,467	3,490,530	3,037,017	3,320,594	9%		86.00
TOTAL PUPIL TRANSPORTATION	3,154,502	3,184,467	3,490,530	3,037,017	3,320,594	9%		86.00

1. Bus Monitors are budgeted to reflect actual historical expenses.



Operating Budget - Transportation

Bus Operation

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administrative Salaries	64,500	55,485	64,500	96,534	96,534	-		1.00
Clerical Salaries	92,529	95,735	93,169	148,142	118,534	-20%		2.50
Bus Drivers	831,687	866,090	865,256	877,711	900,710	3%		50.00
Substitutes	93,785	95,164	95,164	50,000	95,000	90%	1	
Employee Benefits	391,661	377,709	371,468	406,539	386,949	-5%		
Sick Leave Payout	-	-	-	-	9,000	100%	2	
Total Compensation	1,474,162	1,490,183	1,489,557	1,578,926	1,606,727	2%		53.50
Purchased Services	12,450	8,924	10,015	11,000	11,000	-		
Contract Services	7,761	6,515	8,745	8,000	8,000	-		
Insurance	39,591	40,000	40,000	40,000	44,000	10%		
Equipment Rental-Copiers	2,129	2,434	2,726	2,000	2,000	-		
Travel	2,210	1,363	1,580	1,200	1,100	-8%		
Supplies and Materials	1,786	907	1,085	1,400	1,500	7%		
Vehicle Fuel	423,474	456,989	459,114	380,300	464,850	22%	3	
Technology Software/Hardware	18,000	-	1,700	-	-	-		
Equipment Purchase-Cameras	-	-	70,000	-	-	-		
Total Other	507,401	517,132	594,965	443,900	532,450	20%		
TOTAL BUS OPERATION	1,981,563	2,007,315	2,084,522	2,022,826	2,139,177	6%		53.50

1. The substitute budget for FY2014 has been restored to the prior year's average.
2. Sick leave payout is budgeted for FY2014 in anticipation of retirees for the School Division. Retirees receive \$30/day for each sick day they have not used.
3. Fuel expense for FY2013 was contracted at \$3.01/gal. Based on market, the Division will not have the same opportunity in FY2014. FY2014 is based on a price of \$3.40/gal.



Operating Budget - Transportation

Bus Monitors

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Bus Monitors	134,860	148,078	148,078	108,000	148,000	37%	1	11.50
Employee Benefits	19,570	20,014	17,916	-	21,392	100%	2	
Total Compensation	154,430	168,092	165,994	108,000	169,392	57%		11.50
TOTAL BUS MONITORING	154,430	168,092	165,994	108,000	169,392	57%		11.50

1. FY2014 budget is based on actual projected expenses of current bus monitor salaries. Bus monitors are required for all Special Education buses and some regular bus runs.

2. Fringe Benefits have increased to accurately reflect expenses.



Operating Budget - Transportation

Summer School

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Bus Drivers	20,815	9,602	24,960	20,000	20,000	-		
Employee Benefits	1,592	969	1,970	-	2,080	100%	1	
Total Compensation	22,407	10,571	26,930	20,000	22,080	10%		
TOTAL SUMMER SCHOOL	22,407	10,571	26,930	20,000	22,080	10%		

1. Fringe Benefits have increased to accurately reflect expenses.



Operating Budget - Transportation

Special Education

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Bus Drivers	236,595	269,600	268,966	264,595	281,087	6%		16.00
Employee Benefits	125,301	113,898	134,445	114,639	113,031	-1%		
Total Compensation	361,896	383,498	403,411	379,234	394,118	4%		16.00
Purchased Services		908	1,650	-	-	-		
Supplies and Materials		2,172	2,500	500	500	-		
Vehicle Fuel		90,717	90,717	60,000	80,000	33%	1	
Equipment Repairs		37,201	47,004	2,500	2,500	-		
Total Other		130,998	141,871	63,000	83,000	32%		
TOTAL SPECIAL EDUCATION	361,896	514,496	545,282	442,234	477,118	8%		16.00

1. Increase in transporting SPED students requires long routes, increase in compensation for drivers and additional fuel expense. This also includes specialized transportation requirements such as special runs and individualized runs which all are based on a student's IEP.



Operating Budget - Transportation

Athletics

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Bus Drivers	18,673	17,037	17,835	18,000	18,000	-		
Employee Benefits	1,916	1,734	1,836	-	1,872	100%	1	
Total Compensation	20,589	18,771	19,671	18,000	19,872	10%		
TOTAL ATHLETICS	20,589	18,771	19,671	18,000	19,872	10%		

1. Fringe Benefits have increased to accurately reflect expenses.



Operating Budget - Transportation

Bus Maintenance

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Technicians	176,505	201,491	201,816	205,401	210,192	2%		5.00
Employee Benefits	66,737	74,488	73,450	77,631	74,593	-4%		
Total Compensation	243,242	275,979	275,266	283,032	284,785	1%		5.00
Contract Services	30,008	19,773	19,708	23,500	23,500	-		
Equipment Repair	4,739	3,436	3,438	-	-	-		
Telephone	4,014	3,300	3,320	3,000	3,500	17%		
Materials & Supplies	25,136	11,309	12,507	12,550	12,550	-		
Uniforms	3,970	5,458	5,545	3,620	3,620	-		
Equipment Parts	152,398	104,883	111,864	85,255	150,000	76%	1	
Equipment Purchase-Buses	150,110	41,084	216,483	15,000	15,000	-		
Total Other	370,375	189,243	372,865	142,925	208,170	46%		
TOTAL MAINTENANCE	613,617	465,222	648,131	425,957	492,955	16%		5.00

1. Due to an aging fleet, the Division is experiencing more bus breakdowns and higher repair expense. 22% of the bus fleet is 15 years or older.



Operating Budget - Operations and Maintenance

SUMMARY

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Building Maintenance	4,190,649	4,348,208	4,781,118	3,725,174	4,008,509	8%		7.00
Administration	180,930	186,496	192,949	210,600	196,958	-6%		2.00
Grounds Maintenance	172,747	135,895	148,685	127,979	127,895	-		2.00
Vehicle Maintenance	85,259	36,711	184,394	85,050	157,050	85%	1	
Logistics	43,727	46,044	43,467	48,825	48,825	-		1.00
Total	4,673,312	4,753,354	5,350,613	4,197,628	4,539,237	8%		12.00
TOTAL OPERATIONS and MAINTENANCE	4,673,312	4,753,354	5,350,613	4,197,628	4,539,237	8%		12.00

- Fuel price and usage will increase in FY2014. Employees are required to utilize School vehicles for all travel within and outside of the county. The number of miles driven with School vehicles has increased significantly since FY2012 with a reduction in department travel expense.



Operating Budget - Operations and Maintenance

Building Maintenance

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Building Mechanics	333,868	334,226	329,191	363,840	316,907	-13%		7.00
Employee Benefits	108,042	95,502	102,608	115,544	101,923	-12%		
Sick Leave Payout	-	-	-	-	10,000	100%	1	
Total Compensation	441,910	429,728	431,799	479,384	428,830	-11%		7.00
Purchased Services-Custodians	977,341	966,297	967,896	960,877	960,000	-		
Insurance	117,450	110,006	110,006	120,000	132,000	10%		
Contract Services	559,900	895,493	1,196,379	483,175	439,800	-9%		
Supplies and Materials	128,907	120,333	225,993	56,688	203,519	259%	2	
Electricity	1,005,436	1,095,678	1,096,283	872,000	1,100,000	26%	3	
Natural Gas & Fuel Oil	480,558	480,234	491,832	515,000	505,000	-2%		
Water & sewer	86,840	113,803	113,226	121,000	119,360	-1%		
Postage	25,076	21,300	22,243	-	-	-		
Telephone	361,304	108,055	116,146	112,050	115,000	3%		
Uniforms	5,927	7,281	9,315	5,000	5,000	-		
Total Other	3,748,739	3,918,480	4,349,319	3,245,790	3,579,679	10%		
TOTAL BUILDING MAINTENANCE	4,190,649	4,348,208	4,781,118	3,725,174	4,008,509	8%		7.00

1. Sick leave payout is budgeted for FY2014 in anticipation of retirees for the School Division. Retirees receive \$30/day for each sick day they have not used.

2. A backlog of repairs exists at all buildings. Extensive repairs will be required for FY2014 due to the aging of facilities along with HVAC equipment and leaking roofs.

3. FY2014 Budget for electrical expenses is reinstated back to actual expenses. An expected rate increase for electricity is budgeted.



Operating Budget - Operations and Maintenance

Administration

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Administrative Salaries	100,044	100,878	100,044	105,047	105,047	-		1.00
Clerical Salaries	35,351	35,572	35,351	37,119	37,119	-		1.00
Employee Benefits	34,118	41,911	41,911	44,934	45,792	2%		
Total Compensation	169,513	178,361	177,306	187,100	187,958	-		2.00
Purchased Services	3,131	-	6,362	-	-	-		
Telephone	5,537	5,109	5,900	5,500	5,500	-		
Travel	373	643	643	1,000	1,000	-		
Equipment Rental-Copiers	1,775	1,584	1,848	17,000	2,500	-85%	1	
Supplies and Materials	601	799	890	-	-	-		
Total Other	11,417	8,135	15,643	23,500	9,000	-62%		
TOTAL ADMINISTRATION	180,930	186,496	192,949	210,600	196,958	-6%		2.00

1. Copier expense for FY2014 was moved to Windsor High school for proper reporting under the Instruction category.



Operating Budget - Operations and Maintenance

Grounds Maintenance

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Technician Salaries	78,221	78,835	75,361	79,129	79,129			2.00
Employee Benefits	30,858	29,063	29,967	29,850	29,766			
Total Compensation	109,079	107,898	105,328	108,979	108,895			2.00
Temporary Labor	16,659	16,740	28,101	19,000	19,000			
Equipment Repairs	3,208	1,139	1,139	-	-			
Contract Service	23,016	-	-	-	-			
Supplies and Materials	12,900	8,082	8,081	-	-			
Equipment Repairs	7,885	2,036	6,036	-	-			
Total Other	63,668	27,997	43,357	19,000	19,000			
TOTAL GROUNDS MAINTENANCE	172,747	135,895	148,685	127,979	127,895			2.00



Operating Budget - Operations and Maintenance
Vehicle Maintenance
 Fiscal Year 2014

Description	FY2011	FY2012	FY2012	FY2013	FY2014	Inc(Dec)	Note	FTE
	Actual	Actual	Revised Budget	Original Budget	Proposed Budget	Percent		
Insurance	8,060	15,042	15,042	15,050	15,050	-		
Vehicle Fuel	52,785	7,090	20,725	50,000	120,000	140%	1	
Vehicle Parts/Repairs	18,229	12,200	13,697	17,000	22,000	29%	2	
Purchased Services	2,904	-	-	3,000	-	-		
Contract Services	3,281	2,379	2,476	-	-	-		
Equipment Purchases-Vehicles		-	132,454	-	-	-		
Total	85,259	36,711	184,394	85,050	157,050	85%		
TOTAL VEHICLE MAINTENANCE	85,259	36,711	184,394	85,050	157,050	85%		

1. Fuel price and usage will increase in FY2014. Employees are required to utilize School vehicles for all travel within and outside of the county. The number of miles driven with School vehicles has increased significantly since FY2012 with a reduction in department travel expense.
2. Aging fleet requires additional repair expenses.



Operating Budget - Operations and Maintenance

Logistics

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Budget	FY2012 Revised Actual	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Technician Salaries	31,259	33,890	31,260	36,116	36,116			1.00
Employee Benefits	12,468	12,154	12,207	12,709	12,709			
Total Compensation	43,727	46,044	43,467	48,825	48,825			1.00
TOTAL LOGISTICS	43,727	46,044	43,467	48,825	48,825			1.00



Operating Budget - Technology

Summary

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Instructional Services	283,766	332,199	301,212	355,187	355,267	-		5.00
Technology Center	1,005,160	937,641	1,467,275	995,383	2,044,399	105%	1	8.00
Total	1,288,926	1,269,840	1,768,487	1,350,570	2,399,666	78%		13.00
TOTAL TECHNOLOGY	1,288,926	1,269,840	1,768,487	1,350,570	2,399,666	78%		13.00

1. Funding has been added to FY2014 to support the ongoing need to replace, update and repair essential aging technology infrastructure items such as switches, servers, and security cameras. Funding has also been included to provide for continued bandwidth expansion to support increased utilization of technology resources in daily classroom instruction. Currently over 66% of Division servers exceed the industry standard age of 5-7 years before replacement and 70% of Division switches are past manufacturer recommended end of life for the hardware. In FY2014 funding has been increased for professional development opportunities for technology staff to support Apple Warranty Repair, Powerschool maintenance and IP phone service operation for the Division. Funding has been increased to replace antiquated eMac computers in elementary classrooms and libraries with leased current computing devices. The goal is to have three dedicated student computing devices per core elementary classroom.



Operating Budget - Technology

Instructional Services

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
Teachers	228,691	264,490	244,756	266,166	266,166	-		5.00
Supplements	-	-	-	11,000	11,000	-		
Employee Benefits	51,914	65,661	54,256	73,521	73,601	-		
Total Compensation	280,605	330,151	299,012	350,687	350,767	-		5.00
Staff Development	795	-	-	1,000	1,000	-		
Instructional Materials	-	-	-	3,500	3,500	-		
Travel	2,366	2,048	2,200	-	-	-		
Total Other	3,161	2,048	2,200	4,500	4,500	-		
TOTAL INSTRUCTIONAL SERVICES	283,766	332,199	301,212	355,187	355,267	-		5.00



Operating Budget - Technology

Administration

Fiscal Year 2014

	FY2011	FY2012	FY2012	FY2013	FY2014	Inc(Dec)		
Description	Actual	Actual	Revised Budget	Original Budget	Proposed Budget	Percent	Note	FTE
Administrative Salaries	84,273	84,274	84,274	88,488	79,758	-10%		1.00
Technician Salaries	271,228	270,882	281,137	283,599	325,127	15%		6.50
Clerical Salaries	13,651	13,651	13,651	13,652	13,652	-		0.50
Employee Benefits	100,144	100,509	108,825	110,652	151,206	37%	1	
Sick Leave Payout					5,000	100%	2	
Total Compensation	469,296	469,316	487,887	496,391	574,743	16%		8.00
Purchased Services	118,925	85,072	85,253	22,068	118,815	438%	3	
Staff Development	6,600	1,919	1,919	2,000	31,900	1495%	4	
Telephone	5,280	246,618	261,920	247,800	431,731	74%	5	
Travel	7,529	1,737	1,737	1,000	1,000	-		
Equipment Repair				70,736	150,970	113%	6	
Tech-Software	69,612	27,694	27,694	73,888	108,740	47%	7	
Tech-Hardware	324,149	100,593	597,968	80,500	625,500	677%	8	
Infrastructure	2,077	3,269	1,474		-	100%		
Office Supplies	1,692	1,423	1,423	1,000	1,000	0%		
Total Other	535,864	468,325	979,388	498,992	1,469,656	195%		
TOTAL ADMINISTRATION	1,005,160	937,641	1,467,275	995,383	2,044,399	105%		8.00

- Changes in staffing creating the need for additional benefits budget
- Sick leave payout is budgeted for FY2014 in anticipation of retirees for the School Division. Retirees receive \$30/day for each sick day they have not used.
- PaloAlto Firewall Threat Prevention, URL Filter and Subscription services – Helps to monitor internet traffic and keeps vital systems protected (This is a shared service with the County). Aerohive Software Support provides warranty services for all of the wireless access points. Solarwinds Network monitoring assists in monitoring and detecting errors within the network. A paperless processing system will assist the division's Isle 21 initiative in reducing the amount of paper the division uses by digitizing forms. Other software requests include the division's anti-virus software, remote-in troubleshooting, and Casper licensing which is a software program that allows IT to patrol the technologies to watch for misuse and tracking of assets. Pearson NCS is the software for our Student Information System. Mastery in Minutes is self paced training for NCS Pearson PowerSchool. Textbook tracker is our textbook tracking software for the division.
- Citrix Training – For virtualization plans of our servers. SQL training for the technicians to be able to understand and SQL in our various systems. It is necessary to send one Data Analyst to PowerSchool University to keep up with the changes in the program. It is necessary to have technicians trained in Apple repair, not only does this provide cost avoidance by repairing items in-house, Apple computers will refund IWCS the cost of the repair if the item is under warranty and our technicians are Apple Certified. Aerohive training will provide cost avoidance in allowing our technicians to properly install points throughout the schools and will assist in increasing our connectivity. Cisco training will provide technicians needed skills in networking. Asterisk is our voice over internet protocol telephone system. Currently, we do not have a technician trained in Asterisk and this is an absolute need.
- Telephone and Bandwidth adjustments are necessary in this budget. This dollar amount accounts for the WAN, bandwidth, and voice over internet protocol contracts. A portion of this is for much needed bandwidth increases for both the County and Schools and would add a great deal of stability to all internet based programs.
- There is a need to increase the budget for equipment repair. As the technology in the schools continues to age, the likelihood of repair becomes more likely and more costly. In the past two school years, devices have increased on the network from apx 4500 to over 7000. This request also includes much needed repairs to our camera system in the schools.
- The largest portion of this is to allow all students and staff to use the most modern Microsoft software.
- Funding has been increased to replace antiquated eMac computers in elementary classrooms and libraries with leased current computing devices. eMacs are outdated to the point of inability to run the most basic of instructional software including Web Browsing and Accelerated Reader. The goal is to have three dedicated student computing devices per class. The hardware replacement budget has been increased to further our process to the modern age of computing. This includes a virtualization system to replace most if not all of our physical servers into one server enclosure and SAN system IWCS has a need to replace UPS systems at a rate of new batteries every 2 years for all UPS's and new UPS systems every 6 years on average. These UPSs are in every Server Room, Main Distribution Frame and interdisciplinary Fram throughout the Division.



Operating Budget - School Debt Service

Fiscal Year 2014

	FY2011	FY2012	FY2012	FY2013	FY2014	Inc(Dec)
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	Percent
Debt Payments	2,919,775	1,260,246	3,073,796	1,760,673	2,057,383	0.17
Interest	1,433,126	1,760,580	1,314,750	1,870,431	1,803,868	(0.04)
Total Debt Service	\$ 4,352,901	\$ 3,020,826	\$ 4,388,546	\$ 3,631,104	\$ 3,861,251	0.06

Recap of School Debt FY 2014	Liability 7/1/2013	Principal Payments	Interest Payment	Liability 6/30/2014	Payoff Date
Series 1999 Literary Loan (100% School)	1,960,000	250,000	52,500	1,657,500	2020
General Obligation Bonds:					
Series 2004 (100% School)	2,172,176	965,000	74,550	1,132,626	2014
Series 2005 (100% School)	2,059,546	308,431	115,487	1,635,628	2018
Series 2010A (71.2% School)	749,916	-	21,464	728,452	2016
Series 2010D (34.6% School)	4,950,576	283,952	133,618	4,533,006	2028
Series 2011A (72.6% School)	17,458,487	-	444,104	17,014,383	2031
Series 2011C (100% School)	8,400,000	-	300,000	8,100,000	2016
Series 2011 QSCB (100% School)	7,500,000	250,000	-	7,250,000	2027
Series 2012 (100% School)	17,444,121	-	662,146	16,781,975	2024
Total Bonds	60,734,822	1,807,383	1,751,369	57,176,070	
Total Loans	\$ 62,694,822	\$ 2,057,383	\$ 1,803,869	\$ 58,833,570	

Future Debt Service on existing permanent debt structure:

Year	Principal	Interest	Total
2015	3,188,185	1,592,076	4,780,261
2016 *	10,353,507	1,493,845	11,847,352
2017	3,519,422	1,103,729	4,623,151
2018	3,609,354	979,859	4,589,213
2019	3,349,130	843,990	4,193,120

* Principal payment of \$7.5M on Series 2011C



Operating Budget: Child Nutritional Services

Fiscal Year 2014

School Breakfast and Lunch Programs

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent	Note	FTE
EXPENDITURES								
Administration	61,835	62,012	61,835	64,928	68,428	5%		1.00
Other Salaries	569,625	558,912	575,544	693,173	626,279	-10%		36.57
Clerical Salaries	15,561	27,545	31,122	30,644	30,644	-		1.00
Trade Salaries	-	-	-	42,000	36,933	-12%		1.00
Substitutes	10,991	19,461	15,798	10,500	11,500	10%		
Employee Benefits	334,278	312,737	369,909	364,335	352,019	-3%		
Total Compensation	992,290	980,667	1,054,208	1,205,580	1,125,803	-7%		39.57
Purchased Services	1,028	-	-	-	34,200	-		
Staff Development	2,280	2,275	5,300	6,700	6,800	1%		
Repairs and Maintenance	26,337	13,175	17,925	14,800	14,800	-		
Fuel	4,021	3,492	5,667	5,554	3,825	-31%		
Postage	1,226	1,133	2,250	2,250	2,250	-		
Telephone	325	394	420	300	800	167%	1	
Travel	2,798	4,785	8,530	5,000	4,500	-10%		
Materials and Supplies	70,206	71,403	102,732	90,728	147,001	62%	2	
Food	829,692	844,436	988,242	899,651	1,011,649	12%		
Equipment	81,102	138,297	140,435	23,875	27,000	13%		
Total Other	1,019,015	1,079,390	1,271,501	1,048,858	1,252,825	19%		
TOTAL EXPENDITURES	2,011,305	2,060,057	2,325,709	2,254,438	2,378,628	6%		39.57

REVENUE								
Sales to Students, staff, others	601,135	580,585	675,711	631,469	673,876	7%		
State Reimbursements	29,441	30,451	29,743	28,982	32,712	13%		
Federal Reimbursements	1,321,021	1,371,079	1,451,641	1,591,587	1,670,895	5%		
Interest Earned	1,141	1,145	3,600	2,400	1,145	-52%		
TOTAL REVENUE	1,952,738	1,983,260	2,160,695	2,254,438	2,378,628	6%		

1. Additional cell phone required for maintenance employee.

2. All supplies that are not food. Trays, serving containers, smallwares, cleaning supplies and paper.

Isle of Wight County Schools serves approximately 1000 breakfasts and 3000 lunches each school day.

The Food Service Fund balance as of June 2012 was \$379,749. Since the food service operation receives no direct support from the local budget, it is necessary to maintain sufficient reserves in order to provide working capital for the nutrition program. The fund balance is approximately two months of operating expense, and Federal regulations will allow as much as three months of working capital.

Food prices are expected to increase 6% for 2014 on top of a larger increase in 2013 due to new federal regulations.

Lunch prices will increase for 2014 as required by Equity in Pricing Federal Regulation.

In 2014, Georgie D Tyler will open and require additional staff to operate as service will change from 1 serving line to 3 lines. Estimate a need to add 1 - 7 hour and 2 - 4 hour positions to the current 3 positions. This will allow food service to operate with 3 cashiers and 3 servers.



Operating Budget - Categorical Grants

Fiscal Year 2014

VPSA Technology Initiative

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Technology: Hardware Addition	148,364	221,875	282,197	282,197	282,197	0
Technology: Hardware Replacement	15,300					
Technology: Infrastructure Addition	120,337	1,803	1,803	1,803	1,803	
Technology: Infrastructure Replacement						
TOTAL VPSA TECHNOLOGY INITIATIVE	284,000	223,678	284,000	284,000	284,000	

This grant provides support for school divisions to develop and implement the Standards of Learning Web-based Technology Initiative.

Projection Graduation Academic Year

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Instructional Salaries		4,554	4,554	2,691	6,000	0
Driver Wages				540	540	
Student Incentives				1,100	1,800	
Instructional Materials				150	150	
Materials and Supplies				300	600	
Food Purchases				450	900	
Postage				50	150	
PROJECT GRADUATION ACADEMIC YEAR	0	4,554	4,554	5,281	10,140	

The purpose of the proposed 2012 Project Graduation summer Academy is to supplement and support credit recovery for eligible students.

Students eligible for credit recovery are those students who need to retake course and/or to retake a Standards of Learning end-of-course test in English, Reading, English, Writing, Algebra I, Geometry, Science, and/or History/Social Science. Students targeted for participation include current seniors who are unable to graduate with their class in June, rising high school seniors, rising juniors, and rising sophomores. Special attention will be given to students in subgroups where the graduation rate falls below that of the subgroup with the highest graduation rate.

Projection Graduation Summer Academy

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Instructional Salaries	3,103	16,827	16,827	20,890	25,000	0
Employee Benefits	601	1,306	1,306		5,000	
Student Incentives				100		
PROJECT GRADUATION SUMMER ACADEMY	3,704	18,133	18,133	20,990	30,000	

The purpose of the proposed 2012 Project Graduation summer Academy is to supplement and support credit recovery for eligible students.

Students eligible for credit recovery are those students who need to retake course and/or to retake a Standards of Learning end-of-course test in English, Reading, English, Writing, Algebra I, Geometry, Science, and/or History/Social Science. Students targeted for participation include current seniors who are unable to graduate with their class in June, rising high school seniors, rising juniors, and rising sophomores. Special attention will be given to students in subgroups where the graduation rate falls below that of the subgroup with the highest graduation rate.

Title 1 Part A NCLB

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Administrator Salaries	35,956	35,812	34,687	34,687	78,101	1.30
Instructional Salaries	367,200	351,010	350,180	350,180	318,655	6.00
Clerical Wages	4,402	3,475	20,427	20,427		
Driver Wages		540	-	-	9,360	
Employee Benefits	121,648	111,860	121,170	121,170	109,251	
Purchased Services		-	43,280	43,280	12,891	
Travel and Training		12,617	9,000	9,000	13,942	
Staff Development		735	7,998	7,998		
Miscellaneous	6,350	9,172	13,400	13,400	10,368	
Instructional Materials	4,439	41,399	23,944	23,944	36,082	
Instructional Materials - Parental Involvement	6,033	24,373	19,998	19,998	21,226	
TOTAL TITLE 1 PART A NCLB	546,029	590,993	644,084	644,084	609,876	7.30

Title I Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. IOW uses the federal funds to pay reading teacher salaries and benefits, instructional materials, parental involvement support, and professional development.

Title II Part A

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Instructional Salaries	160,825	163,787	164,015	164,015	179,945	4.00
Employee Benefits	44,395	19,772	20,000	20,000	613	
TOTAL TITLE 1 PART A	205,220	183,560	184,015	184,015	180,558	4.00

Title II Part A funds are used to hire highly qualified teachers and to reduce class size in grades K-3. IOW uses the funds for salaries of one second grade teacher at Carrsville, Windsor, Carrollton, and Hardy Elementary Schools.

Carl Perkins

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Technical Support Salary					750	0
Purchased Services	16,817	32,475	14,633	14,633	26,117	
Staff Development	2,745					
Travel: Conferences	2,123	5,473	4,500	4,500	6,468	
Miscellaneous	39					
Student Incentives	2,311	1,787	5,000	5,000	2,000	
Capital Outlay Additions	17,638	8,666	18,637	18,637	22,059	
Technology: Hardware Additions	26,617	26,899	30,000	30,000	10,000	
TOTAL CARL PERKINS	68,290	75,301	72,770	72,770	67,395	-

The Carl D. Perkins Vocational and Technical Education Act was first authorized by the Federal Government in 1984 and reauthorized in 1998. In 2006, the Carl D. Perkins Career and Technical Education Improvement Act was passed by Congress with some revisions to the original law but with the same goal of increasing the quality of technical education across secondary and postsecondary education groups.

IDEA Section 611

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Administrator Salaries	189,105	160,905	160,905	160,905	202,809	2.50
Instructional Salaries	451,568	411,390	376,430	376,430	341,538	7.00
Nurse Salaries					3,000	
Clerical Wages	13,829	13,299	13,037	13,037	13,689	0.50
Instructional Assistant Salaries	61,214	62,015	49,862	49,862	64,977	2.50
Driver Wages	7,639	17,921			4,500	
Employee Benefits	166,766	156,940	165,265	165,265	180,156	
Purchased Services	6,674	25,441	100,000	100,000	68,358	
Occupational/Physical/Speech Therapy	138,204	213,260	100,000	100,000	100,000	
Staff Development	5,647	22,731			5,000	
Leases and Rentals		460			200	
Travel & Training	8,771	13,429			12,000	
Miscellaneous	9,672	15,175			7,000	
Materials and Supplies	11,219	20,761	138,792	138,792	46,136	
Capital Replacement Furniture	5,138					
Capital Outlay Additions	1,660	34,692				
TOTAL IDEA SECTION 611	1,077,106	1,168,420	1,104,291	1,104,291	1,049,363	12.50

Federal grant IDEA 611 is used to supplement the funds local school divisions are mandated to spend for the provision of special education services. These funds may not be used to reduce the division's obligation and must be spent in accordance with the annual grant plan.

IDEA Section 619

	FY 2011	FY2012	FY2012	FY2013	FY2014	
Description	Actual	Actual	Original Budget	Original Budget	Proposed Budget	FTE
Instructional Assistant Salaries	8,626	7,828	13,260	13,260	8,656	0.50
Employee Benefits	6,631	618			346	
Professional Services	7,666					
Occupational/Physical therapy					2,224	
Staff Development					750	
Instructional Materials	2,278	2,562	820	820	2,000	
Capital Outlay Additions		9,170				
TOTAL IDEA SECTION 619	25,201	20,178	14,080	14,080	13,976	

Federal grant IDEA 619 is used to supplement the funds local school divisions are mandated to spend for the provision of pre-school special education services.



School Textbook Fund

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Note	Inc(Dec) Percent
Fund Balance, Beginning of year	-	-	-	65,565	79,217		21%
Revenue	120,000	178,218	146,049	672,000	1,547,000		130%
Total Revenue	120,000	178,218	146,049	672,000	1,626,217		142%
Textbook Purchases							
Expenses	120,000	112,653	141,638	658,348	1,655,434	1	151%
Total Textbook Purchases	120,000	112,653	141,638	658,348	1,655,434		151%
Fund Balance, End of Year	-	65,565	4,411	79,217	50,000		-37%

1. Funding in textbooks has been increased to support the continued expansion of the Division's iSLE21 instructional technology initiative and provide access to iPads for middle school students and staff.

Funding has been significantly increased to reinstate a cyclical process for adopting updated instructional learning resources (textbooks, e-books, i-book development) for grades 3-12 science instruction and high school math classes.

State funding for Textbooks requires a local match equal to or greater than the amount allocated by the State. In FY2013, this dedicated Fund was utilized to lease the iPads acquired for both high schools.



School Health Insurance Fund

Fiscal Year 2014

Description	FY2011 Actual	FY2012 Actual	FY2012 Revised Budget	FY2013 Original Budget	FY2014 Proposed Budget	Inc(Dec) Percent
Net Assets, Beginning of year	2,153,859	2,455,804	2,455,804	1,413,272	1,413,272	
Transfer from operating budget	4,670,940	4,049,070	4,226,500	4,849,500	5,142,000	6%
Premiums of Retirees & COBRA	274,331	243,674	220,000	275,000	272,000	-1%
Interest Income	2,890	1,878	3,500	500	1,000	100%
Total Funds Available	4,948,161	4,294,622	4,450,000	5,125,000	5,415,000	6%
Medical Claims and Expenses	4,646,216	5,337,154	4,450,000	5,125,000	5,415,000	6%
Net Assets at End of Year	2,455,804	1,413,272	2,455,804	1,413,272	1,413,272	

Isle of Wight County Schools maintains a self-insured medical plan for eligible employees, dependents and retirees. the Health Insurance Fund is used to reimburse the third-party administrator for medical and dental claims of employees for related expenses. The current contract is with Anthem Blue Cross Blue Shield. Stop loss insurance is purchased for individual claims exceeding \$100,000 annually and for aggregate losses in excess of \$120% of Anthem's projections.

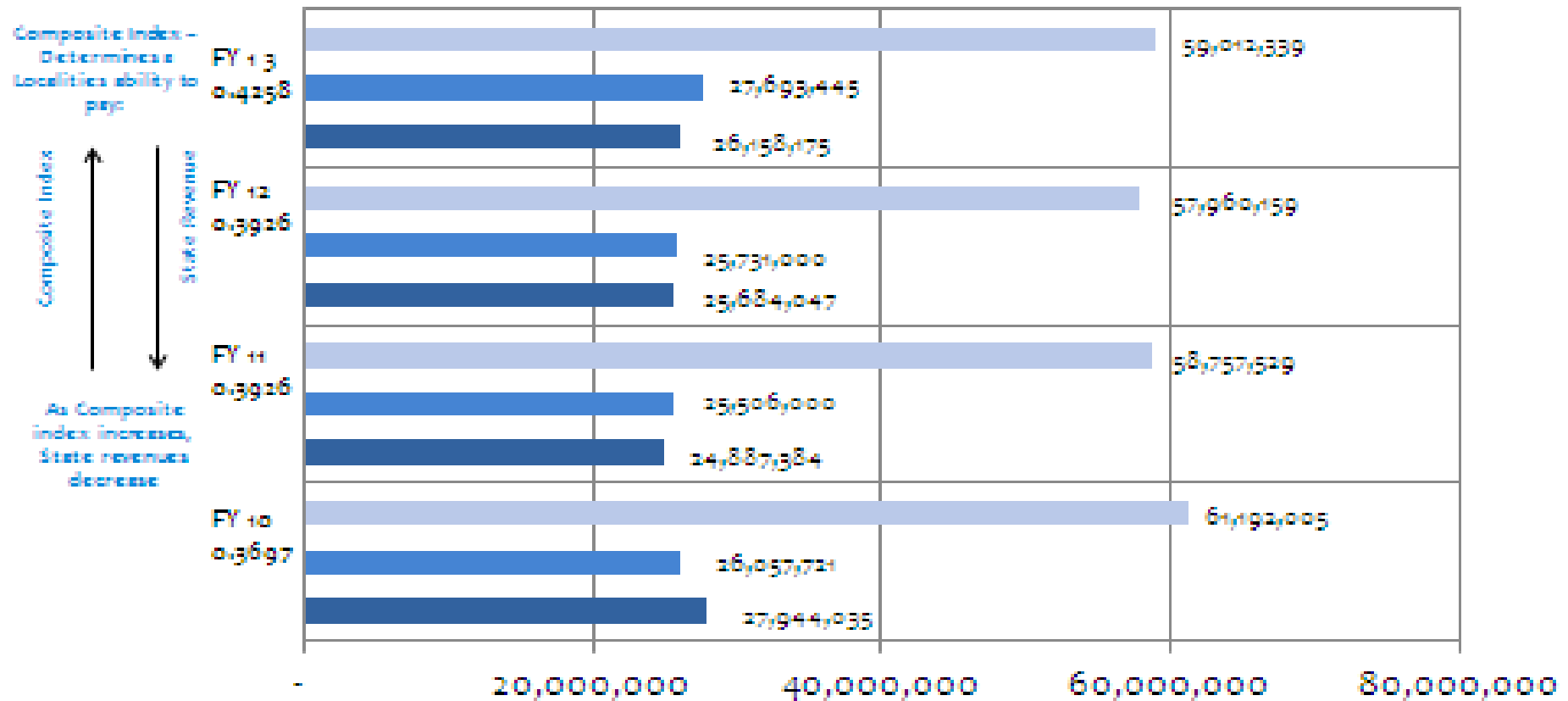
Employee rates have not increased in the past several years but medical claims and premiums have risen more than 10% each year. The increase in claims has been absorbed though a reduction in the Fund balance.

A Health Benefits Committee, composed of a teacher representative from every school, transportation , food services, administrators and clerical, was formed to provide recommendations to minimize the impact of increased health cost to the employee.



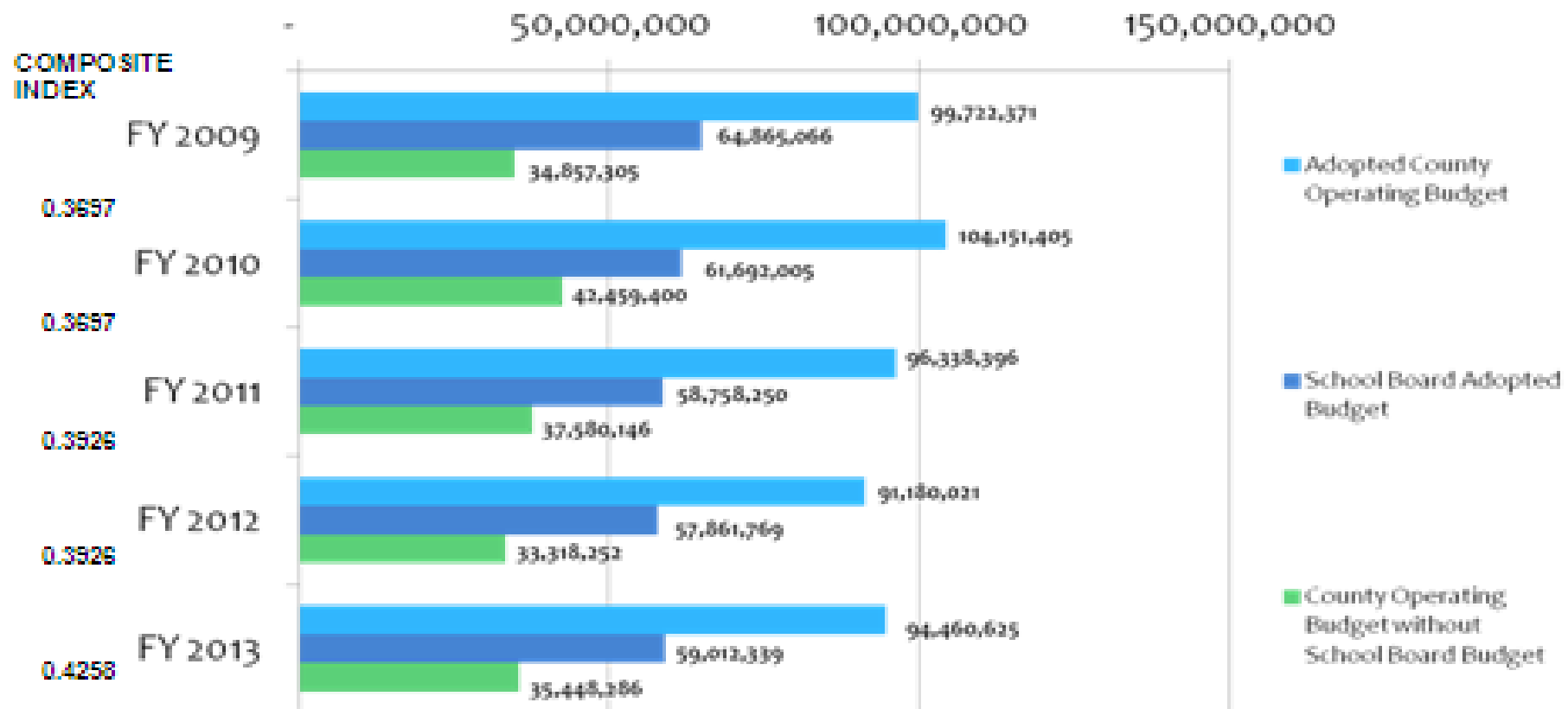
Historical Funding

■ Total Budget - All funding Sources ■ Local Funding ■ State Funding





Historical County Funding

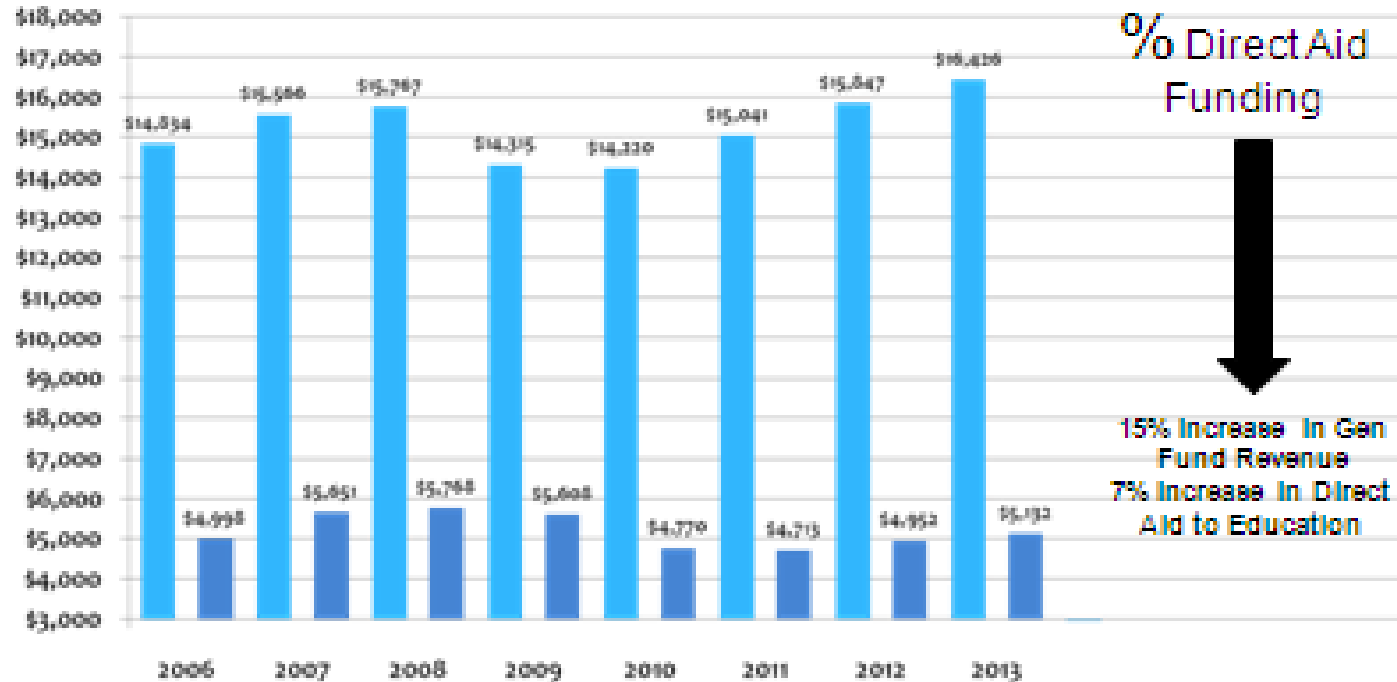




State Revenues

■ General Fund Revenue ■ Direct Aid to Public Education

State Revenue Performance:
(\$ in millions)



Information presented at the Senate Finance Committee hearing in November of 2012

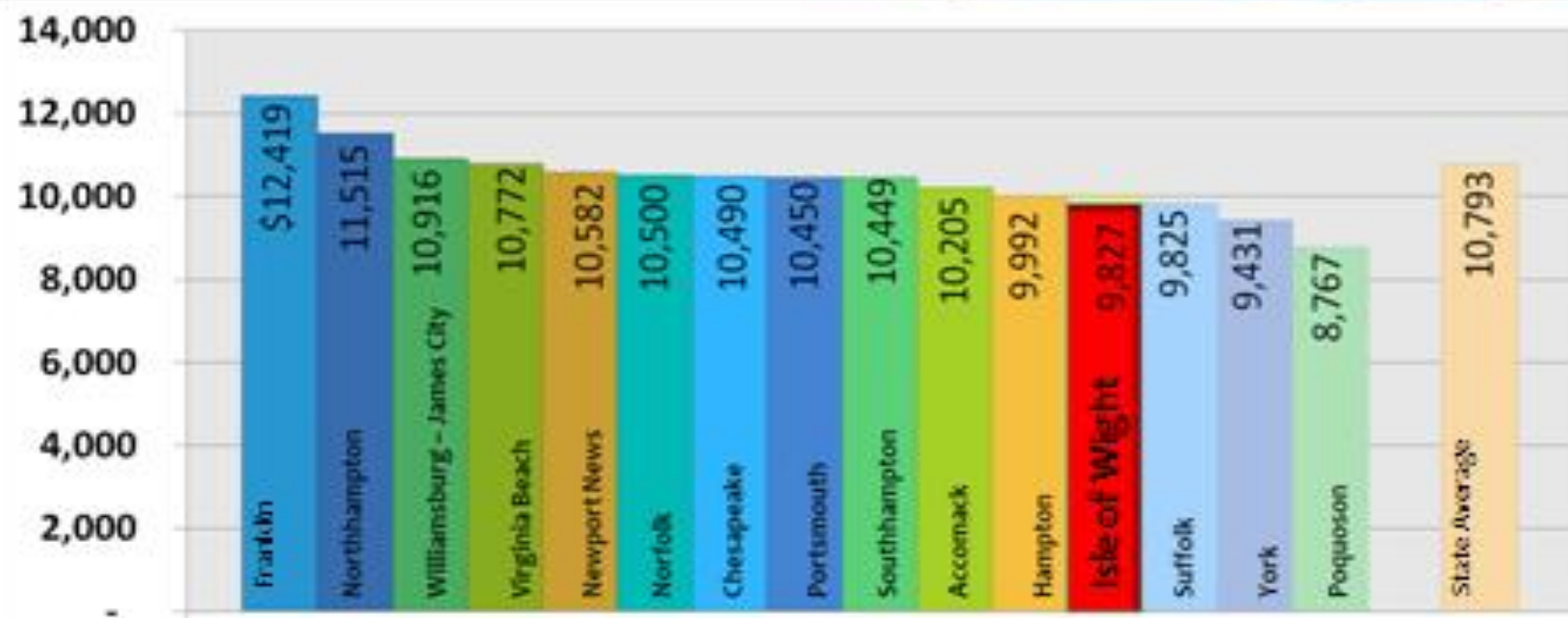


Per Pupil Expenditures





Comparative Per Pupil Expenditures - Region II



****FY 2011 - Per Pupil Expenditures All funding sources**

††Last certified Per Pupil Analysis from VDOE